Washington County Personal Property Tax Notice 2009 Signed Statement

MAKE CHECKS PAYABLE TO: Washington County Assessor 87 N 200 E Ste 201 St George, UT 84770 (435) 634 - 5703

THIS I	RETURN SUBJECT TO AUDIT AND VERIFICATION		
LINE 1:	TOTAL MARKET VALUE ASSUMING NO CHANGE FROM LAST YEAR	\$0	
LINE 2:	IF THERE HAS BEEN AN INCREASE OR DECREASE IN THE COST OF SUPPLIES (CO2) AS SHOWN ON THE "SUMMARY OF MARKET VALUE OR PREVIOUS YEAR" ON PAGI 1, ENTER THE AMOUNT OF INCREASE OR DECREASE ON LINE 2, OR IF NO SUPPLIES WERE REPORTED IN THE PREVIOUS YEAR ENTER THE COST OF SUPPLIES ON HAND AS OF JANUARY 1, 2009	E 3	(+/-)
LINE 3:	IF YOU HAVE ACQUIRED OR DISPOSED OF ANY PERSONAL PROPERTY DURING 20 PLEASE COMPLETE SCHEDULE A AND ENTER THE AMOUNT FROM LINE 12 SCHEDULE A HERE ON LINE 3. AMOUNT FROM LINE 12 SCHEDULE A	(2)	(11-5)
		(3)	*****
LINE 4:	TOTAL OF LINES 1, 2 AND 3 TOTAL TAXABLE VALUE	(4)	······
Àppli	e total on Line 4 is \$3,800 or less, STOP, do not calculate the ta cation below. If \$3,801 or greater, continue to line 5. DO NOT MULTIPLY LINE 4 BY TAX RATE, ENTER RESULT IN TAX AMOUNT DISTRICT: IF YOU HAVE MOVED DURING THE YEAR, PLEASE CONTACT THIS OFFICE FOR NEW TAX RATE - (435) 634 - 5703		TAX AMOUNT
LINE 6:	TAX AMOUNT FROM LINE 5	PAY THIS AMOUNT	
	THIS RETURN MUST BE FILED AND PAYMENT MADE NO LATER THAN TIMELY MANNER SHALL RESULT IN A PENALTY EQUAL TO 10% OF THE ESTIMAT. Application for Exemption (Utah Code 59-2-1115): I hereby apply for exemption fr herein. I understand that this declaration is subject to review and audit and will make a understand that this is an application for exemption and not official until granted by the this form to the Board on behalf of the applicant. This exemption is determined by own different locations and file more than one personal property statement, the total value of determine exemption eligibility. Does the applicant listed above own property listed on other personal property statement. Yes No If "Yes" please list the other account numbers in the space below:	ed tax due but not less the om property tax based on the valul relevant records available upon a Board of Equalization. The Assership. If you have tangible personal property and tangible personal per	ue detailed and listed n request. I sessor will submit sonal property at at all locations will
	YesNo if "Yes" please list the other account numbers in the space below: I hereby certify that the taxable value of all tangible personal property owned by	the local entity listed above is	\$3.800 or less.
		Date	
	LS NOTICE: IF YOU HAVE ANY QUESTIONS OR WISH TO APPEAL THIS VALUE, YOU E CONTACT WASHINGTON COUNTY ASSESSORS OFFICE (435) 634 – 5703	MUST DO SO WITHIN 30 DAYS.	
POSSES	DO SWEAR THAT THE ABOVE FIGURES REFLECT FULL, NAL PROPERTY WITHIN WASHINGTON COUNTY, STATE OF UTAH, SUBJE SED, OR CONTROLLED AT 12 NOON, ON THE FIRST DAY OF JANUARY, THIS YEAR FOR TRANSFERRED OUT OF SAID COUNTY OR DISPOSED OF FOR THE PURPOSE OF	ECT TO TAXATION, WHICH WAS BY SUBJECT TAXPAYER AND TI	S OWNED, CLAIMED, HAT NO PROPERTY
DATED			CAMYON
Accou	Int Number:	PROPERTY LO	DCATION
	OWNER OR PAYEE		
		TELEPHONE NUMBER	.

SALES TAX NUMBER_

Changes in Personal Property for 2009

- 1. Deadline date for filing: May 15, 2009. Penalties will be applied May 16.

 ** NO EXTENSIONS**
- 2. Change in exemption amount: Exemption amount for 2009 is \$3800.

The Signed Statement will <u>not</u> be accepted without an itemized list of your equipment **except** for Class 4. If your total taxable value is \$3800 or less, sign the Application for Exemption Box on the Signed Statement. If the Signed Statement is not received in our office by May 15, you will not be granted the exemption and you will be assessed the Failure to File penalty of 10% or no less than \$100 in addition to the tax amount due.

3. Creation of a new property class: Class 4 Expensed Personal Property

Requirements:

- A. Must meet definition of Class 1 (Short lived Property) Class 3 (Short lived Equipment) or Class 12 (Computer Hardware)
- **B.** Must have an Acquisition Cost of \$1,000 or LESS.
- C. Once the election is made, you may <u>not</u> change the class of the item in the future. In 2009 you may move items from Class 1, 3 or 12 into Class 4. Thereafter, only newly acquired items that qualify can be assigned to Class 4.
- **D.** If an item is sold or disposed of prior to the time it becomes exempt or reaches a percent good of 15% or less, the taxpayer shall continue to pay taxes according to the schedule. (See the percent good Schedule)
- **E.** Taxpayer cannot appeal the values.
- **F.** County shall not require itemization of expensed property.
- **G.** County shall not track expensed items. In residual year cost must be deleted from system.
- **H.** Taxpayer must provide itemization of property only when audited.

4. New Personal Property Exemption

Requirements:

- A. Has an acquisition cost of \$1,000 or LESS. Equipment must be itemized...
- **B.** Has reached a percent good of 15% or less according to the **percent** good schedule provided by the State Tax Commission.
- **C.** Applies to Classes 1, 5, 7, 8, 12, 15, 16, 22.

PLEASE READ THIS LETTER IN ITS ENTIRETY FAILURE TO COMPLY WITH INSTRUCTIONS MAY RESULT IN A HEAVY PENALTY DO NOT IGNORE THIS LETTER

Enclosed is your 2009 Signed Statement of Personal Property.

If you are no longer in business, changed ownership or changed names, please make a notation of the changes and return the form to our office.

<u>Line 1</u> is the 2009 market value of assets reported last year.

<u>Line 2</u> asks for the one month cost of supplies. This amount can be determined by taking the one year total cost of supplies and dividing it by 12. Supplies on hand include all office supplies, replacement parts, maintenance supplies and consumable items **NOT** held for sale in the ordinary course of business. **Inventory items are not included.** If there is a figure printed there, that is what was reported to us last year. This amount can be changed according to the changing costs of supplies. Just line through the printed amount and write in the current amount. Do not repeat supplies on the schedule A.

<u>Line 3</u> is for the amount from line 12 on your Schedule A. If you are a new business or have not previously filed, you will need to list <u>all of your equipment</u>, the year it was purchased and the purchase price when new, on Part 1 of the Schedule A <u>OR</u> include a separate spread sheet with this information. Multiply the acquisition cost by the percent good factor from the Percent Good Table to determine the market value of the item.

Enter the total Market Value from the bottom of Schedule A on Line 3 of the Signed Statement.

If you have filed a Signed Statement in previous years with equipment detail, on Schedule A list only those items acquired in 2008 in Part 1 and items disposed of in Part 2. **Determine the total Market Value and enter on Line 3 of the Signed Statement.**

Use the market value listed in the Statement for disposed items. If you have not acquired or disposed of any property during 2008, this line can be left blank. While you may send your own spread sheet, you must show deletion/addition detail.

<u>Line 4</u> is your total taxable value (add lines 1 2, &3). If the total on Line 4 is \$3,800 or less, STOP. Do not calculate the tax at this time. Go to the Application for Exemption on the Signed Statement. If the total on Line 4 is \$3,801 or greater, continue on to Line 5. <u>DO NOT DEDUCT</u> \$3,800.

<u>Line 5</u> is the tax rate for the taxing district of the physical (situs) address of your business. If your business has moved during the year, please call us for the correct tax rate for the new location.

<u>Line 6</u> Multiply Line 4 by the tax rate on Line 5. The total is the tax dollar amount due.

If you have leased assets, enter items in space provided at the bottom of page 2 of the Signed Statement.

Return forms and make checks payable to: Washington County Assessor, 87 N 200 E Ste 201 St George UT 84770 Phone: 435-634-5703

	ME:		110000111	NUMBER:	
	DEDGOMAT DD	SCHED		DICDACTO (` T''
PART 1: *If you	PERSONAL PRO	Personal Property	Tax Notice or a Sc	hedule A, list all i	
busin	ess, the year the items v	vere acquired, and	the purchase price		
Otherwise list p	ersonal property acquir	ed during the last	calendar year.		
Identify the acqu	uisition cost and calcula	te the market valu	e using the PERCI	ENT GOOD TABI	Æ.
Class / Code	Item Description	Year Acquired	Cost Or Purchase Price	Percent Good Rate	Market Value
Ĭ		1			
Line 10: Total	market Value of Prop	erty Acquisitions	:		\$
Line 10: Total	market Value of Prop	erty Acquisitions	:		\$ (10)
PART 2: Person	nal Property disposed of t be deleted in this section	f during the last ca	alendar year. ted in your Signed	L	<u> </u>
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list. Cost Or	L	<u> </u>
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list.	Statement. Percent Good	(10) Market
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list. Cost Or	Statement. Percent Good	(10) Market
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list. Cost Or	Statement. Percent Good	(10) Market
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list. Cost Or	Statement. Percent Good	(10) Market
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list. Cost Or	Statement. Percent Good	(10) Market
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last cannon unless it is printusing the Signed S	alendar year. ted in your Signed Statement list. Cost Or	Statement. Percent Good	(10) Market
PART 2: Person Property cannot Identify the man	nal Property disposed of t be deleted in this section rket value to be deleted	f during the last can unless it is printusing the Signed S Year Acquired	alendar year. ted in your Signed Statement list. Cost Or	Statement. Percent Good	(10) Market Value
PART 2: Person Property cannot Class / Code Line 12: Total	nal Property disposed of t be deleted in this section rket value to be deleted Item Description	f during the last can unless it is printusing the Signed S Year Acquired Derty Disposals:	alendar year. ted in your Signed Statement list. Cost Or Purchase Price	Percent Good Rate	(10) Market Value

2009 PERSONAL PROPERTY CLASS CODE, DESCRIPTION AND PERCENT GOOD TABLE

Class Description 1 Short Life Property: Motel linen, pots, pans utensils	08 (72% 43	07 43% 1	0 6 0	05 04 11% 11%	04 03 11%	% 11%	2 01 % 11%	00 % 11%	, 11%	98 11%	11%	11% 1	95 (11% 1	Older 11%
books, "canned" computer software, patterns, jigs, etc.		+						+					+	
Short Life Equipment: Accounting machines, fax machines, small equipment, rentals, video game machines, alarm systems, telephone equipment, music systems. POS equipment	86% 71	71% 50	26% 39	39% 21%	% 21%	% 21%	% 21%	% 21%	% 51%	21%	21%	21%	21%	21%
Short Life Expensed Property	69% 52%	3%	30% 1	17% 11%	11%	11%	11%	11% 11%	,11%	11%	11%	11%	11%	11%
6				2	2		:		_	2	2	2		2
Furniture & Trade Fixtures: Shelves, cabinets, counters, showcases, furniture, displays, racks, tanning booths, office furnishings, beauty/barber shop fixtures, utility carts, mechanical & electrical signs, etc.	93% 86	85% 76	79% 71	71% 63%	% 25%	% 39%	% 26%	% 13%	, 13%	13%	13%	13% 1	13%	13%
Medical & Dental Equipment: Surgical, x-ray, laboratory, optical, exam tables/chairs, medical equipment medical instruments, etc.	94% 86	868 86	85% 76	79% 74%	% 65%	% 22%	% 44%	% 33%	, 23%	11%	11%	11% 1	11%	11%
Machinery & Equipment: Compressors, hand tools, restaurant equipment, microwaves, generators, forklifts, landscape equipment, golf carts,etc.	94% 86	8 %68	85% 79	79% 74%	% 65%	% 22%	% 44%	% 33%	, 53%	11%	11%	11% 1	11%	11%
Computer Hardware: Mainframe & personal computers, LAN systems, Cad/Cam systems, data processing equipment & peripherals, etc.	62% 46	46% 2.	21%	%2 %6	% 2%		7% 7%	%/ 9	%2 %2	%2	2%	2%	%2	2%
Heavy Equipment: Graders, scrapers, loaders, rollers, tractors, cranes, concrete mixers, asphalt finishers backhoes, batch plants, etc.	63% 29%	9%	26% 5%	52% 49%	% 45%	% 41%	% 38%	% 34%	31%	27%	24%	20% 1	17%	17%
Semiconductor Mfg Equipment: Clean room equip., encapsulation equip., semiconductor chemical & gas systems, semiconductor electrical systems, etc.	47% 34	34% 24	24% 1	%2	%9 %9		%9 %9	%9 %	%9 %	%9 %	%9	%9	%9	%9
Long Life Property: Billboards, sign towers, pipelines, grain elevators, radio towers, bulk storage tanks (underground & surface), truck scales, ski lift & tram towers, etc.	98% 96%	37%	94% 9%	93% 91%	%06 %	-	85% 79% 992 23%	79% 74% 23%		61%	22%	49% 43% 1990 and	43% and pr	prior 8%
Computer Dependent Machinery: Computer driven mills, computer dependent mfg. & fabrication machinery, computerized assembly machinery, other computer dependent machinery, etc.	91% 83	83% 78	75% 66	66% 56%	% 43%	% 59%		15% 15%	, 15%	15%	15%	15% 1	15% 1	15%
New Rental Video Tapes, CD's, DVD's, 1st yr. \$15.00 each		+	+	+	#	$+\!\!\!+$	$+\!\!\!+$	+	$\perp \downarrow$	\parallel		#		+
Used Rental Video Tapes, CD's, DVD's, \$3.00 each		+	+	+	+	$\downarrow \downarrow$	+	\perp	\perp					

WASHINGTON COUNTY ASSESSOR

87 North 200 East Suite # 201* St. George, UT 84770 (435) 634-5703

ARTHUR L. PARTRIDGECounty Assessor

Dear Business Owner:

Please note the terminology contained in the Application for Exemption box on the Signed Statement form (Utah Code 59-2-1115). "If you have tangible personal property at different locations and file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility." The amendment that provided clarification states "The taxable tangible personal property of a taxpayer is exempt from taxation if the taxable tangible personal property has a total aggregate fair market value of \$3,800 or less." The aggregate total refers to all equipment owned in a county by a single owner or entity.

Please do not apply for the exemption unless your total market value for Washington County (all districts) is \$3,800 or less.

Thank you for your attention to this matter.

Marie Taylor Personal Property Supervisor